

2017

**CERTIFICATE**

To the Clerk of CRAWFORD COUNTY, KANSAS, State of Kansas

We, the undersigned, officers of

**CITY OF MCCUNE**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and  
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2017 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2017		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	218,500	75,552	61.682
Debt Service	10-113				
Library	12-1220				
Special Highway		8	12,000		
Sewer Utility		8	51,158		
Water Utility		9	125,000		
Water Bond & Interest		9	19,041		
Trash Utility		10	36,000		
		10			
Non-Budgeted Funds		11			
<b>Totals</b>		XXXXXX	461,699	75,552	61.682
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		12			1,224,864
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

Assisted by:

Diehl Banwart & Bolton, CPAs, PA

Terence L Sercer, CPA

Address:

P.O. Box 469

7 1/2 East Wall Street

Fort Scott, Kansas 66701

Email:

cpasercer@dbb1b.com

Date Attested: \_\_\_\_\_, 2016

*David P. [Signature]*

County Clerk

*Justin Shaffer*  
*Marlene E. [Signature]*  
*Jason E. Han*  
*Cherie Thomas Schenker*  
*Tosh K. [Signature]*

Governing Body

CITY OF MCCUNE

2017

Computation to Determine Limit for 2017

		Amount of Levy
1. Total Tax Levy Amount in 2016 Budget	+ \$	<u>75,457</u>
2. Debt Service Levy in 2016 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>75,457</u>
<b>2016 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2016 :	+ _____	13
5. Increase in Personal Property for 2016 :		
5a. Personal Property 2016	+ _____	53,597
5b. Personal Property 2015	- _____	62,073
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2016 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>13</u>
9. Total Estimated Valuation July 1, 2016	<u>1,173,599</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>1,173,586</u>
11. Factor for Increase (8 divided by 10)		<u>0.00001</u>
12. Amount of Increase (11 times 3)	+ \$	<u>1</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>75,458</u>
14. Debt Service Levy in this 2017 Budget		<u>0</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>75,458</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>0.125%</u>
17. Consumer Price Index adjustment (3 times 16)	\$	<u>94</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication,' (15 plus 17)	\$	<u>75,552</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18  
you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and  
attach a copy of the published notice to this budget.

CITY OF MCCUNE

2017

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2016	Budget Tax Levy Amount for 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	75,457	14,123	239	42	0	48
Debt Service						
Library						
TOTAL	75,457	14,123	239	42	0	48

County Treas Motor Vehicle Estimate 14,123

County Treasurers Recreational Vehicle Estimate 239

County Treasurers 16/20M Vehicle Estimate 42

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 48

Motor Vehicle Factor 0.18717

Recreational Vehicle Factor 0.00317

16/20 Vehicle Factor 0.00056

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00064

CITY OF MCCUNE

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Water Utility	Water Bond & Interest	23,098	20,000	20,000	12-825-D
	<b>Totals</b>	23,098	20,000	20,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	23,098	20,000	20,000	

\*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
US Dept of Ag Loan	3/28/1990	3/28/2030	5.75	300,000	190,800	3-1.9-1	3/1	10,732	8,300	10,241	8,800
<b>Total Revenue Bonds</b>					<b>190,800</b>			<b>10,732</b>	<b>8,300</b>	<b>10,241</b>	<b>8,800</b>
Other:											
Kansas Water Pollution Loan	12/28/99	3/1/2020	3.49	450,527	141,828	3-1.9-1	3-1.9-1	4,721	26,437	3,790	27,368
<b>Total Other</b>					<b>141,828</b>			<b>4,721</b>	<b>26,437</b>	<b>3,790</b>	<b>27,368</b>
<b>Total Indebtedness</b>					<b>332,628</b>			<b>15,453</b>	<b>34,737</b>	<b>14,031</b>	<b>36,168</b>

Water Bond and Interest

10,732

8,300

10,241

8,800

Sewer Utility

4,721

26,437

3,790

27,368

Total budgets

15,453

34,737

14,031

36,168

0

0

0

0



CITY OF MCCUNE

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	44,774	86,848	45,639
Receipts:			
Ad Valorem Tax	68,960	70,175	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5,205	2,786	2,800
Motor Vehicle Tax	18,526	16,535	14,123
Recreational Vehicle Tax		124	239
16/20M Vehicle Tax		40	42
Commercial Vehicle Tax Estimate		1,584	0
Watercraft Tax Estimate		47	48
Gross Earning (Intangible) Tax		0	0
Local Alcoholic Liquor	1,178	1,000	1,000
Local Sales Tax	61,062	60,000	60,000
Franchise Tax	17,248	17,000	17,000
Cemetery	3,320	3,000	3,000
Osage Township reimbursements	1,983	0	0
Donation	8,705	1,000	0
Interest on Idle Funds	915	1,000	1,000
Miscellaneous	5,928	3,000	3,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>193,030</b>	<b>177,291</b>	<b>102,252</b>
<b>Resources Available:</b>	<b>237,804</b>	<b>264,139</b>	<b>147,891</b>
Expenditures:			
General Government	136,058	151,000	161,000
Cemetery	14,391	22,000	12,000
Sales Taxes Paid	507	500	500
Clean up Projects/Demolition	0	10,000	5,000
Street Work	0	35,000	0
Reserve for capital projects	0	0	40,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>150,956</b>	<b>218,500</b>	<b>218,500</b>
Unencumbered Cash Balance Dec 31	86,848	45,639	xxxxxxxxxxxxxxxxxx
2015/2016 Budget Authority Amount:	175,712	218,500	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			218,500
Tax Required			70,609
Delinquent Comp Rate: 7.0%			4,943
Amount of 2016 Ad Valorem Tax			<b>75,552</b>

CITY OF MCCUNE

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	11,589	18,971	911
Receipts:			
State of Kansas Gas Tax	10,665	10,630	10,510
County Transfers Gas	1,427	1,310	1,310
Miscellaneous	979		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,071</b>	<b>11,940</b>	<b>11,820</b>
<b>Resources Available:</b>	<b>24,660</b>	<b>30,911</b>	<b>12,731</b>
Expenditures:			
Street Repair and Maint	5,689	30,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,689</b>	<b>30,000</b>	<b>12,000</b>
Unencumbered Cash Balance Dec 31	18,971	911	731
2015/2016 Budget Authority Amount:	11,790	23,000	

See Tab C

Adopted Budget Sewer Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	-7,800	-839	7,002
Receipts:			
Charges to Customers	49,464	49,000	49,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>49,464</b>	<b>49,000</b>	<b>49,000</b>
<b>Resources Available:</b>	<b>41,663</b>	<b>48,161</b>	<b>56,002</b>
Expenditures:			
Operating Expenditures	6,960	10,000	10,000
Capital Outlay	4,384	0	10,000
Debt Service on Revolving Loan			
Principal	25,538	26,437	27,368
Interest	5,620	4,721	3,790
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>42,503</b>	<b>41,159</b>	<b>51,158</b>
Unencumbered Cash Balance Dec 31	-839	7,002	4,844
2015/2016 Budget Authority Amount:	40,159	41,159	

See Tab A

See Tab B



CITY OF MCCUNE

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	20,835	20,488	10,488
Receipts:			
Charges to Customers (Increased water rates in mid 2013)	112,576	115,000	117,000
Interest on Idle Funds			
Miscellaneous	184		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>112,760</b>	<b>115,000</b>	<b>117,000</b>
<b>Resources Available:</b>	<b>133,595</b>	<b>135,488</b>	<b>127,488</b>
Expenditures:			
Operating Expenditures	87,705	90,000	100,000
Operating Transfers to Water and Sewer Bond and Interest	23,098	20,000	20,000
Capital outlays	2,303	15,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>113,107</b>	<b>125,000</b>	<b>125,000</b>
Unencumbered Cash Balance Dec 31	20,488	10,488	2,488
2015/2016 Budget Authority Amount:	130,000	130,000	

Adopted Budget Water Bond & Interest	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	7,441	11,441	12,409
Receipts:			
Operating Transfers from Water Utility Fund	23,098	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>23,098</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>30,539</b>	<b>31,441</b>	<b>32,409</b>
Expenditures:			
Debt Service on General Obligation Bonds			
Principal	7,900	8,300	8,800
Interest	11,198	10,732	10,241
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>19,098</b>	<b>19,032</b>	<b>19,041</b>
Unencumbered Cash Balance Dec 31	11,441	12,409	13,368
2015/2016 Budget Authority Amount:	19,098	19,032	

CITY OF MCCUNE

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Trash Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	-2,761	1,054	4,054
Receipts:			
Service Charges	32,330	34,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>32,330</b>	<b>34,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>29,569</b>	<b>35,054</b>	<b>39,054</b>
Expenditures:			
Operating Expenditures	28,515	31,000	36,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>28,515</b>	<b>31,000</b>	<b>36,000</b>
Unencumbered Cash Balance Dec 31	1,054	4,054	3,054
2015/2016 Budget Authority Amount:	30,000	33,000	

Adopted Budget 0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016 Budget Authority Amount:	0	0	

## NON-BUDGETED FUNDS

(Only the actual budget year for 2015 is to be shown)

2017

State of Kansas  
City

### Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Find Name:

(5) Find Name:

<b><u>Water Reserve</u></b>						<b><u>0</u></b>	<b><u>( ) X ONE YEAR:</u></b>	<b><u>0</u></b>	<b><u>( ) X TWO YEARS:</u></b>	<b><u>0</u></b>	<b>Total</b>
Unencumbered		Unencumbered		Unencumbered				Unencumbered			
Cash Balance Jan 1	20,547	Cash Balance Jan 1		Cash Balance Jan 1				Cash Balance Jan 1			20,547
Receipts:		Receipts:		Receipts:				Receipts:			
Interest	1										
<b>Total Receipts</b>	<b>1</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>1</b>	
<b>Resources Available:</b>	<b>20,548</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>20,548</b>	
<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>			
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	
<b>Cash Balance Dec 31</b>	<b>20,548</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>20,548</b>	

**\*\* Note:** These two block figures should agree.

# Labette Avenue

Your road to news, information and promotion

711 4th P.O. Box 269 Oswego, Kansas 67356 620-795-2550  
labetteavenue@taylornews.org

## AFFIDAVIT OF PUBLICATION

RUDY TAYLOR

of lawful age, being duly sworn, deposes and says he  
or she represents the publisher of:

**LABETTE AVENUE**  
**P. O. Box 269**  
**Oswego KS 67356**

weekly newspapers in the City of Oswego, Chetopa,  
Altamont and Edna, County of Labette, State of  
Kansas, and of general circulation in said county,  
and which has been admitted to the mail at second  
class matter in said county during the period of one  
year immediately prior to the first publication of the  
notice hereinafter mentioned, and that a notice, of  
which a true copy is hereto attached, was published  
in the regular and entire issue of each number of said  
newspaper for one (1) **Wednesday**.

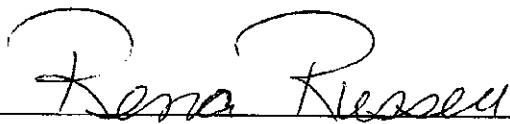
The first publication being made on **July 20, 2016**,  
knowledge of the statements above set forth, and that  
they are true.



(signature)

State of Kansas, Labette County

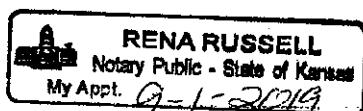
Subscribed and sworn to before me this **20th day of**  
**July, 2016**



(Notary Public)

My appointment expires **September 1, 2019**

Printer's fee \$49.40



## PUBLIC NOTICE

(First published in the Labette Avenue, Wednesday, July 20, 2016)

### NOTICE OF BUDGET HEARING

The governing body of  
**CITY OF OSWEGO**  
will meet on August 8, 2016 at 7:00 P.M. at Meeting room at the City Library building for the purpose of hearing and  
answering objections of taxpayers relating to the proposed rate of all levies and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum funds of the 2017  
budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax
General	190,956	63.629	218,500	63.648	218,500	75,552
Library						
Special Highway	5,000		30,000			13,000
Senior Center	42,203		47,130			31,138
Water Utility	115,109		125,000			115,000
Water Bond & Interest	10,000		10,000			10,000
Trash Utility	28,115		31,000			30,000
Non-Declarated Funds						
Total	389,283	63.629	444,630	63.648	444,630	75,552
Less: Transfers	20,000		20,000			
Net Expenditures	369,283		424,630		424,630	
Total Tax Levied	72,200		72,200			75,552
Assessed Valuation	1,162,138		1,162,138			1,175,577
Outstanding Indebtedness						
Security						
G.O. Bonds						
Revenue Bonds						
Other						
Lower Pensions Principal						
Total	328,217		328,217			

\*Tax rates are expressed in mills  
*Anita McGowan*  
Anita McGowan, City Clerk

2017

NOTICE OF BUDGET HEARING

The governing body of  
**CITY OF MCCUNE**  
will meet on August 8, 2016 at 7:00 P.M. at Meeting room at the City Library building for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017  
budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	150,956	63.829	218,500	63.668	218,500	75,552	64.377
Debt Service							
Library							
Special Highway	5,689		30,000		12,000		
Sewer Utility	42,503		41,159		51,158		
Water Utility	113,107		125,000		125,000		
Water Bond & Interest	19,098		19,032		19,041		
Trash Utility	28,515		31,000		36,000		
Non-Budgeted Funds							
Totals	359,868	63.829	464,691	63.668	461,699	75,552	64.377
Less: Transfers	23,098		20,000		20,000		
Net Expenditure	336,770		444,691		441,699		
Total Tax Levied	74,206		75,457		75,552		
Assessed Valuation	1,162,578		1,185,171		1,173,599		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	206,200	198,700	190,800
Other	192,037	192,037	141,828
Lease Purchase Principal	0	0	0
Total	398,237	390,737	332,628

\*Tax rates are expressed in mills

  
Anita McGown City Clerk